



C A L I F O R N I A   D E P A R T M E N T   O F

# Mental Health

Audits – Northern Region  
1600 9th Street, Sacramento, CA 95814  
(916) 445-1557, FAX (916) 445-1588

February 6, 2008

Bradford Luz, Ph.D., Director  
Butte County Behavioral Health  
107 Parmac Road, Suite 4  
Chico, CA 95626

Dear Dr. Luz:

## AUDIT REPORT – BUTTE COUNTY BEHAVIORAL HEALTH

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Butte County Behavioral Health Services for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs, and Administrative Costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

|   | <u>Net Program Costs</u> |                   |                   |
|---|--------------------------|-------------------|-------------------|
|   | <u>As Settled</u>        | <u>As Revised</u> | <u>Adjustment</u> |
| Federal Share of<br>Short-Doyle/Medi-Cal      | \$10,824,494             | \$10,459,412      | \$ (365,082)      |
| Federal Share of<br>Healthy Families/Medi-Cal | \$ 268,031               | \$ 249,646        | \$ (18,385)       |
| State General Funds<br>EPSDT Due State        | \$ 4,847,742             | \$ 4,563,326      | \$ (284,416)      |

Bradford Luz, Ph.D., Director

February 6, 2008

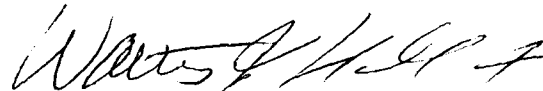
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



CHUKWUEMEKA OKEMIRI, CPA  
Audits Supervisor, Northern Region



WALTER J. HILL, JR., MBA, EA  
Chief of Audits

Enclosures

CERTIFIED MAIL

## SCHEDULE 1

**BUTTE**  
**COMMUNITY MENTAL HEALTH SERVICES**  
**SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS**  
**FISCAL YEAR ENDED JUNE 30, 2003**

|  |           | <u>As Settled</u>    | <u>Audit<br/>Adjustments</u> | <u>As Audited</u>    |
|--|-----------|----------------------|------------------------------|----------------------|
| <b><u>NET REIMBURSABLE MEDI-CAL</u></b>                  |           |                      |                              |                      |
| <b><u>PROGRAM COSTS</u></b>                              |           |                      |                              |                      |
| COUNTY - FFP   |           |                      |                              |                      |
| MEDI-CAL - FFP   | (Sch. 2a) | \$ 9,543,234         | \$ (411,946)                 | \$ 9,131,288         |
| HEALTHY FAMILIES - FFP                                   | (Sch. 2a) | 256,730              | (18,342)                     | 238,388              |
| TOTAL FFP - COUNTY PROVIDER                              |           | <u>\$ 9,799,964</u>  | <u>\$ (430,288)</u>          | <u>\$ 9,369,676</u>  |
| CONTRACT PROVIDERS - FFP                                 |           |                      |                              |                      |
| MEDI-CAL - FFP   | (Sch. 3b) | \$ 1,281,260         | \$ 46,864                    | \$ 1,328,124         |
| HEALTHY FAMILIES - FFP                                   | (Sch. 3b) | 11,301               | (43)                         | 11,258               |
| TOTAL FFP - CONTRACT PROVIDER                            |           | <u>\$ 1,292,561</u>  | <u>\$ 46,821</u>             | <u>\$ 1,339,382</u>  |
| <b><u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u></b> |           |                      |                              |                      |
| MEDI-CAL - FFP   |           | \$ 10,824,494        | \$ (365,082)                 | \$ 10,459,412        |
| HEALTHY FAMILIES - FFP                                   |           | 268,031              | (18,385)                     | 249,646              |
| TOTAL FFP - CONTRACT PROVIDER                            |           | <u>\$ 11,092,525</u> | <u>\$ (383,467)</u>          | <u>\$ 10,709,058</u> |
| <b><u>SUMMARY OF STATE GENERAL FUNDS</u></b>             |           |                      |                              |                      |
| EPSDT - SGF  | (Sch. 4)  | <u>\$ 4,847,742</u>  | <u>\$ (284,416)</u>          | <u>\$ 4,563,326</u>  |

**SCHEDULE 2**

**BUTTE  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003**

**COUNTY OPERATED FEDERAL**

|  |                       | Audit                |                       |                      |
|--|-----------------------|----------------------|-----------------------|----------------------|
|  |                       | As Settled           | Adjustments           | As Audited           |
| <b><u>Total Medi-Cal Gross Reimbursement</u></b> |                       |                      |                       |                      |
| 1. Inpatient SD/MC and Crossover                 | (MH 1968, Ln 11, 11A) | \$ 0                 | \$ 0                  | \$ 0                 |
| 2. Outpatient SD/MC and Crossover                | (MH 1968, Ln 11, 11A) | 16,181,817           | (1,121,207)           | 15,060,610           |
| 3. Enhanced SD/MC (Children) - I/P               | (MH1968, Ln 16, 16A)  | 0                    | 0                     | 0                    |
| 4. Enhanced SD/MC (Children) - O/P               | (MH1968, Ln 16, 16A)  | 90,556               | (7,065)               | 83,491               |
| 5. Enhanced SD/MC (Refugees) - I/P               | (MH1968, Ln 22)       | 0                    | 0                     | 0                    |
| 6. Enhanced SD/MC (Refugees) - O/P               | (MH1968, Ln 22)       | 3,704                | (272)                 | 3,432                |
| 7. Healthy Families Gross Reimbursement-I/P      | (MH1968, Ln 27, 27A)  | 0                    | 0                     | 0                    |
| 8. Healthy Families Gross Reimbursement-O/P      | (MH1968, Ln 27, 27A)  | 253,867              | 77,013                | 330,880              |
| 9. Total   |                       | <u>\$ 16,529,944</u> | <u>\$ (1,051,532)</u> | <u>\$ 15,478,412</u> |

**Less: Patient & Other Payor Revenues**

|  |                       |                  |             |                  |
|--|-----------------------|------------------|-------------|------------------|
| 10. Inpatient SD/MC and Crossover        | (MH 1968, Ln 28, 28A) | \$ 0             | \$ 0        | \$ 0             |
| 11. Outpatient SD/MC and Crossover       | (MH 1968, Ln 28, 28A) | 69,383           | 0           | 69,383           |
| 12. Enhanced SD/MC (Children)-I/P        | (MH 1968, Ln 29)      | 0                | 0           | 0                |
| 13. Enhanced SD/MC (Children)-O/P        | (MH 1968, Ln 29)      | 0                | 0           | 0                |
| 14. Enhanced SD/MC (Refugees) - I/P      | (MH1968, Ln 30)       | 0                | 0           | 0                |
| 15. Enhanced SD/MC (Refugees) - O/P      | (MH1968, Ln 30)       | 0                | 0           | 0                |
| 16. Healthy Families Patient Revenue-I/P | (MH 1968, Ln 31)      | 0                | 0           | 0                |
| 17. Healthy Families Patient Revenue-O/P | (MH 1968, Ln 31)      | 0                | 0           | 0                |
| 18. Total                                |                       | <u>\$ 69,383</u> | <u>\$ 0</u> | <u>\$ 69,383</u> |

**Medi-Cal Net Reimbursement for Direct Services**

|   |                     |                      |                       |                      |
|---|---------------------|----------------------|-----------------------|----------------------|
| 19. Inpatient SD/MC (Incl Children Enhanced)  | (Ln 1,3 - Ln 10,12) | \$ 0                 | \$ 0                  | \$ 0                 |
| 20. Outpatient SD/MC (Incl Children Enhanced) | (Ln 2,4 - Ln 11,13) | 16,202,990           | (1,128,272)           | 15,074,718           |
| 21. Enhanced SD/MC (Refugees)-I/P             | (Ln 5 - Ln 14)      | 0                    | 0                     | 0                    |
| 22. Enhanced SD/MC (Refugees)-O/P             | (Ln 6 - Ln 15)      | 3,704                | (272)                 | 3,432                |
| 23. Healthy Families-I/P                      | (Ln 7 - Ln 16)      | 0                    | 0                     | 0                    |
| 24. Healthy Families-O/P                      | (Ln 8 - Ln 17)      | 253,867              | 77,013                | 330,880              |
| 25. Total                                     |                     | <u>\$ 16,460,561</u> | <u>\$ (1,051,532)</u> | <u>\$ 15,409,029</u> |

**Medi-Cal MAA Reimbursement**

|                                    |                         |               |                 |                 |
|------------------------------------|-------------------------|---------------|-----------------|-----------------|
| 26. Service Functions 01-09        | (MH1979, Ln 11, Col. A) | \$ 0          | \$ 0            | \$ 0            |
| 27. Service Functions 11-19, 31-39 | (MH1979, Ln 12, Col. A) | 896           | 3,815           | 4,711           |
| 28. Service Functions 21-19        | (MH1979, Ln 13, Col. A) | 0             | 0               | 0               |
| 29. Total                          |                         | <u>\$ 896</u> | <u>\$ 3,815</u> | <u>\$ 4,711</u> |

**SCHEDULE 2a**

**BUTTE  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003**

**COUNTY OPERATED FEDERAL**

|   |                       | <u>As Settled</u> | <u>Audit<br/>Adjustments</u> | <u>As Audited</u> |
|---|-----------------------|-------------------|------------------------------|-------------------|
| <b><u>Amount Negotiated Rates Exceed Cost</u></b> |                       |                   |                              |                   |
| 30. Inpatient SD/MC (Incl Children Enhan)         | (MH 1968, Ln 38, 38A) | \$ 0              | \$ 0                         | \$ 0              |
| 31. Outpatient SD/MC (Incl Children Enhan)        | (MH 1968, Ln 38, 38A) | 0                 | 0                            | 0                 |
| 32. Enhanced SD/MC (Refugees)-I/P                 | (MH1968, Ln 39)       | 0                 | 0                            | 0                 |
| 33. Enhanced SD/MC (Refugees)-O/P                 | (MH1968, Ln 39)       | 0                 | 0                            | 0                 |
| 34. Healthy Families-I/P                          | (MH 1968, Ln 40, 40A) | 0                 | 0                            | 0                 |
| 35. Healthy Families-O/P                          | (MH 1968, Ln 40, 40A) | 0                 | 0                            | 0                 |
| 36. Total   |                       | <u>\$ 0</u>       | <u>\$ 0</u>                  | <u>\$ 0</u>       |

**Medi-Cal Administrative Reimbursement**

|  |                         |                     |                   |                     |
|--|-------------------------|---------------------|-------------------|---------------------|
| 37. Administrative Reimbursement Limit | (MH 1979, Ln 4)         | \$ 2,871,091        | \$ (157,301)      | \$ 2,713,790        |
| 38. Medi-Cal Administration            | (MH 1979, Ln 5)         | \$ 2,250,882        | \$ 352,216        | \$ 2,603,098        |
| 39. Medi-Cal Reimbursement             | (Lower of Ln 37, Ln 38) | <u>\$ 2,250,882</u> | <u>\$ 352,216</u> | <u>\$ 2,603,098</u> |

**Healthy Families Administrative Reimbursement**

|   |                         |                  |                   |                  |
|---|-------------------------|------------------|-------------------|------------------|
| 40. Healthy Families Administrative Reimbursement Limit | (MH1979, Ln 8)          | \$ 37,323        | \$ (2,508)        | \$ 34,815        |
| 41. Healthy Families Administration                     | (MH1979, Ln 9)          | \$ 39,358        | \$ (655)          | \$ 38,703        |
| 42. Healthy Families Administrative Reimbursement       | (Lower of Ln 40, Ln 41) | <u>\$ 37,323</u> | <u>\$ (2,508)</u> | <u>\$ 34,815</u> |

**Utilization Review Reimbursement**

|                          |                         |                  |                 |                  |
|--------------------------|-------------------------|------------------|-----------------|------------------|
| 43. Skilled Professional | (MH1979, Ln 14, Col. D) | \$ 68,996        | \$ (1,643)      | \$ 67,353        |
| 44. Other Medi-Cal U.R.  | (MH1979, Ln 15, Col. D) | <u>\$ 13,174</u> | <u>\$ (315)</u> | <u>\$ 12,859</u> |

**Net SD/MC Reimbursement - FFP**

|                                  |                          |                     |                     |                     |
|----------------------------------|--------------------------|---------------------|---------------------|---------------------|
| 45. Direct Services              | (MH1979, Ln 16,16A)      | \$ 8,296,057        | \$ (583,599)        | \$ 7,712,458        |
| 46. Enhanced (Children)          | (MH1979, Ln 17,17A)      | 59,250              | (4,701)             | 54,549              |
| 47. Enhanced (Refugees)          | (MH1979, Ln 18)          | 3,704               | (272)               | 3,432               |
| 48. MAA                          | (MH1979, Ln 11, 12 & 13) | 448                 | 1,908               | 2,356               |
| 49. Administrative Reimbursement | (MH1979, Ln 6)           | 1,125,441           | 176,108             | 1,301,549           |
| 50. U.R. Skilled Professional    | (MH1979, Ln 14)          | 51,747              | (1,232)             | 50,515              |
| 51. U.R. Other                   | (MH1979, Ln 15)          | 6,587               | (158)               | 6,430               |
| 52. Negotiated Rate-Payback      | (MH1979, Ln 20)          | 0                   | 0                   | 0                   |
| 53. Subtotal- FFP                |                          | <u>\$ 9,543,234</u> | <u>\$ (411,946)</u> | <u>\$ 9,131,288</u> |

|                                      |                  |          |          |          |
|--------------------------------------|------------------|----------|----------|----------|
| 54. Contract Limitation Adjustment   | (MH 1979, Ln 22) | \$ 0     | \$ 0     | \$ 0     |
| 55. Quality Assurance Review Results | (Adj # )         | <u>0</u> | <u>0</u> | <u>0</u> |

|                                     |  |                     |                     |                     |
|-------------------------------------|--|---------------------|---------------------|---------------------|
| 56. Total SD/MC Reimbursement - FFP |  | <u>\$ 9,543,234</u> | <u>\$ (411,946)</u> | <u>\$ 9,131,288</u> |
|-------------------------------------|--|---------------------|---------------------|---------------------|

**Net Healthy Families Reimbursement - FFP**

|  |                     |                   |                    |                   |
|--|---------------------|-------------------|--------------------|-------------------|
| 57. Healthy Families Net Reimbursement         | (MH1979, Ln 24,24A) | \$ 232,376        | \$ (16,704)        | \$ 215,672        |
| 58. Negotiated Rate Exceed Costs               | (MH1979, Ln 26)     | 0                 | 0                  | 0                 |
| 59. Administrative Reimbursement               | (MH1979, Ln 10)     | 24,354            | (1,637)            | 22,717            |
| 60. Total Healthy Families Reimbursement - FFP |                     | <u>\$ 256,730</u> | <u>\$ (18,342)</u> | <u>\$ 238,388</u> |

|                                 |  |                     |                     |                     |
|---------------------------------|--|---------------------|---------------------|---------------------|
| 61. Total - FFP (Ln 56 + Ln 60) |  | <u>\$ 9,799,964</u> | <u>\$ (430,288)</u> | <u>\$ 9,369,676</u> |
|                                 |  |                     |                     | (To Sch. 1)         |

BUTTE  
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST  
FISCAL PERIOD ENDED JUNE 30, 2003

| Legal<br>Entity<br>Number | Legal Entity           | (1)<br>Regular M/Cal<br>and Crossover<br>Gross Cost | (2)<br>Enhanced -<br>Children<br>Gross Cost | (3)<br>Enhanced -<br>Refugees<br>Gross Cost | (4)<br>Total<br>Gross Cost<br>(Excl. HFP) | (5)<br>Healthy<br>Families<br>Gross Cost | (6)<br>Regular M/Cal<br>and Crossover<br>Gross Cost | (7)<br>Enhanced -<br>Children<br>Gross Cost | (8)<br>Enhanced -<br>Refugees<br>Gross Cost | (9)<br>Total<br>Gross Cost<br>(Excl. HFP) | (10)<br>Healthy<br>Families<br>Gross Cost |
|---------------------------|------------------------|---|---|---|---|--|---|---|---|---|---|
|                           |                        | (MH 1968,<br>Ln 5, 5A, 10, 10A)                     | (MH 1968,<br>Ln 16, 16A)                    | (MH 1968,<br>Ln 22)                         | (Col 1 to 3)                              | (MH 1968,<br>Ln 27, 27A)                 | (MH 1968,<br>Ln 5, 5A, 10, 10A)                     | (MH 1968,<br>Ln 16, 16A)                    | (MH 1968,<br>Ln 22)                         | (Col 6 to 8)                              | (MH 1968,<br>Ln 27, 27A)                  |
| 00120                     | FAMILIES FIRST INC     | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 8,450   | \$ 0  | \$ 0  | 8,450                                     | \$ 0                                      |
| 00239                     | OROVILLE DAY TREATMENT | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 41,939  | \$ 0  | \$ 0  | 41,939                                    | \$ 0                                      |
| 00484                     | NORTH VALLEY SCHOOLS - | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 16,740  | \$ 19,416                                   | \$ 0  | 36,156                                    | \$ 0                                      |
| 00529                     | WILLOW GLEN CARE CENTE | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 36,256  | \$ 0  | \$ 0  | 36,256                                    | \$ 0                                      |
| 00628                     | NORTHERN VALLEY CATHOL | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 421,628   | \$ 12,379                                   | \$ 0  | 434,007                                   | \$ 0                                      |
| 00705                     | YOUTH FOR CHANGE       | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 627,717   | \$ 2,357                                    | \$ 0  | 630,074                                   | \$ 15,139                                 |
| 00804                     | SACRAMENTO VALLEY FAMI | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 310,861   | \$ 5,980                                    | \$ 0  | 316,841                                   | \$ 1,436                                  |
| 00861                     | NORTH VALLEY PARENT ED | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 358,381   | \$ 358                                      | \$ 0  | 358,739                                   | \$ 695                                    |
| 00900                     | COUNSELING SOLUTIONS   | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 161,027   | \$ 86                                       | \$ 0  | 161,113                                   | \$ 0                                      |
| 00901                     | FEATHER RIVER TRIBAL H | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 152,012   | \$ 0  | \$ 0  | 152,012                                   | \$ 0                                      |
| 01042                     | VICTOR COMMUNITY SUPPO | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 382,738   | \$ 0  | \$ 0  | 382,738                                   | \$ 0                                      |
| 01122                     | VALLEY OAK CHILDREN'S  | \$ 0  | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 5,415   | \$ 555                                      | \$ 0  | 5,970                                     | \$ 0                                      |

|      |      |      |      |      |              |           |      |              |           |
|------|------|------|------|------|--------------|-----------|------|--------------|-----------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 2,523,164 | \$ 41,131 | \$ 0 | \$ 2,564,295 | \$ 17,270 |
|------|------|------|------|------|--------------|-----------|------|--------------|-----------|

BUTTE  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2003

| Legal<br>Entity<br>Number | Legal Entity           | (11)<br>Total<br>Revenue<br>(Excl. HFP) | (12)<br>Healthy<br>Families<br>Revenue | (13)<br>Total<br>Revenue<br>(Excl. HFP) | (14)<br>Healthy<br>Families<br>Revenue | (15)<br>Total<br>Net Cost<br>(Excl. HFP) | (16)<br>Net Cost<br>Healthy Families | (17)<br>Total<br>Net Cost<br>(Excl. HFP) | (18)<br>Net Cost<br>Healthy Families | (19)<br>Total<br>MAA<br>FFP             |
|---------------------------|------------------------|---|--|---|--|--|--------------------------------------|--|--------------------------------------|---|
|                           |                        | INPATIENT<br>(MH 1968,<br>Ln 28 to 30)  | INPATIENT<br>(MH 1968,<br>Ln 31)       | OUTPATIENT<br>(MH 1968,<br>Ln 28 to 30) | OUTPATIENT<br>(MH 1968,<br>Ln 31)      | INPATIENT<br>(Col 4-11)                  | INPATIENT<br>(Col 5-12)              | OUTPATIENT<br>(Col 9-13)                 | OUTPATIENT<br>(Col 10-14)            | Reimbursement<br>(MH 1979,<br>Ln 11-13) |
| 00120                     | FAMILIES FIRST INC     | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 8,450                                    | \$ 0                                 | 0                                       |
| 00239                     | OROVILLE DAY TREATMENT | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 41,939                                   | \$ 0                                 | 0                                       |
| 00484                     | NORTH VALLEY SCHOOLS - | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 36,156                                   | \$ 0                                 | 0                                       |
| 00529                     | WILLOW GLEN CARE CENTE | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 36,256                                   | \$ 0                                 | 0                                       |
| 00628                     | NORTHERN VALLEY CATHOL | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 434,007                                  | \$ 0                                 | 0                                       |
| 00705                     | YOUTH FOR CHANGE       | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 630,074                                  | 15,139                               | 0                                       |
| 00804                     | SACRAMENTO VALLEY FAMI | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 316,841                                  | 1,436                                | 0                                       |
| 00861                     | NORTH VALLEY PARENT ED | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 358,739                                  | 695                                  | 0                                       |
| 00900                     | COUNSELING SOLUTIONS   | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 161,113                                  | \$ 0                                 | 0                                       |
| 00901                     | FEATHER RIVER TRIBAL H | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 152,012                                  | \$ 0                                 | 0                                       |
| 01042                     | VICTOR COMMUNITY SUPPO | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 362,738                                  | \$ 0                                 | 0                                       |
| 01122                     | VALLEY OAK CHILDREN'S  | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | 5,970                                    | \$ 0                                 | 0                                       |

GRAND TOTAL

|      |      |      |      |      |      |              |           |      |
|------|------|------|------|------|------|--------------|-----------|------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 2,564,295 | \$ 17,270 | \$ 0 |
|------|------|------|------|------|------|--------------|-----------|------|

BUTTE  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2003

| Legal<br>Entity<br>Number | Legal Entity           | (20)<br>Neg. Rates<br>Exceed Costs<br>(Excl. HFP) | (21)<br>Neg. Rates<br>Exceed Costs<br>Healthy Families | (22)<br>Neg. Rates<br>Exceed Costs<br>(Excl. HFP) | (23)<br>Neg. Rates<br>Exceed Costs<br>Healthy Families | (24)<br>Total SD/MC<br>Reimbursement<br>(FFP) | (25)<br>Healthy Families<br>Reimbursement<br>(FFP) | (26)<br>Total<br>Reimbursement<br>(FFP) | (27)<br>FFP<br>Contract<br>Maximum | (28)<br>Lower of FFP<br>or Contract<br>Maximum |
|---------------------------|------------------------|---|--|---|--|---|--|---|------------------------------------|--|
|                           |                        | INPATIENT   |  | OUTPATIENT  |  | (MH 1979, Line 21)                            | (MH 1979, Ln. 27)                                  | (Col. 24 + 25)                          |                                    |  |
|                           |                        | (MH 1968,<br>Ln 38 to 39)                         | (MH 1968,<br>Ln 40, 40A)                               | (MH 1968,<br>Ln 38 to 39)                         | (MH 1968,<br>Ln 40, 40A)                               |   |  |   |                                    |  |
| 00120                     | FAMILIES FIRST INC     | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 4,343                                      | \$ 0   | \$ 4,343                                | \$                                 | \$ 4,343                                       |
| 00239                     | OROVILLE DAY TREATMENT | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 21,506                                     | \$ 0   | \$ 21,506                               | \$                                 | \$ 21,506                                      |
| 00484                     | NORTH VALLEY SCHOOLS - | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 32,429                                     | \$ 0   | \$ 32,429                               | \$                                 | \$ 32,429                                      |
| 00529                     | WILLOW GLEN CARE CENTE | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 12,832                                     | \$ 0   | \$ 12,832                               | \$                                 | \$ 12,832                                      |
| 00628                     | NORTHERN VALLEY CATHOL | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 224,673                                    | \$ 0   | \$ 224,673                              | \$                                 | \$ 224,673                                     |
| 00705                     | YOUTH FOR CHANGE       | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 323,670                                    | \$ 9,873   | \$ 333,543                              | \$                                 | \$ 333,543                                     |
| 00804                     | SACRAMENTO VALLEY FAMI | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 165,471                                    | \$ 933   | \$ 166,404                              | \$                                 | \$ 166,404                                     |
| 00861                     | NORTH VALLEY PARENT ED | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 184,435                                    | \$ 452   | \$ 184,887                              | \$                                 | \$ 184,887                                     |
| 00900                     | COUNSELING SOLUTIONS   | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 80,346                                     | \$ 0   | \$ 80,346                               | \$                                 | \$ 80,346                                      |
| 00901                     | FEATHER RIVER TRIBAL H | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 78,256                                     | \$ 0   | \$ 78,256                               | \$                                 | \$ 78,256                                      |
| 01042                     | VICTOR COMMUNITY SUPPO | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 196,890                                    | \$ 0   | \$ 196,890                              | \$                                 | \$ 196,890                                     |
| 01122                     | VALLEY OAK CHILDREN'S  | \$ 0  | \$ 0   | \$ 0  | \$ 0   | \$ 3,273                                      | \$ 0   | \$ 3,273                                | \$                                 | \$ 3,273                                       |

GRAND TOTAL

\$ 0 \$ 0 \$ 0 \$ 0 \$ 1,328,124 \$ 11,258 \$ 1,339,382 \$ 0 \$ 1,339,382

(To Sch 1)



**BUTTE  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2003**

|  | <u>As Settled</u> | <u>Audit<br/>Adjustments</u> | <u>As Audited</u>               |
|--|-------------------|------------------------------|---------------------------------|
| (1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors) | 18,678,931        | (1,036,486)                  | 17,642,445                      |
| (2) Total SD/MC Claims   | 19,637,191        | 0                            | 19,637,191                      |
| (3) Percent % (Line 1/Line 2)  | 95.12%            | -5.28%                       | 89.84%                          |
| (4) EPSDT Claims   | 11,280,179        | 0                            | 11,280,179                      |
| (5) Actual Cost Settled EPSDT SD/MC<br>(Line 3 X Line 4)                       | 10,729,706        | (595,368)                    | 10,134,338                      |
| (6) Cost Settled Baseline for EPSDT  | 629,446           | 0                            | 629,446                         |
| (7) Net Cost Settlement Amount<br>(Line 5 - Line 6)                            | 10,100,260        | (595,368)                    | 9,504,892                       |
| (8) 48.56% of Net Cost Settlement Amount<br>(Line 7 x 48.56%)                  | 4,904,686         | (289,111)                    | 4,615,576                       |
| (8a) FY 2001-02 EPSDT settlement   | 4,335,248         | (242,171)                    | 4,093,077                       |
| (8b) Annual Local Growth (L. 8 - 8a)   | 569,438           | (46,939)                     | 522,499                         |
| (9) County Match 10% of Local Growth (8b x 10%)                                | 56,944            | (4,694)                      | 52,250                          |
| (10) Net cost settlement amount (L. 8 - 9)                                     | 4,847,742         | (284,416)                    | 4,563,326                       |
| (9) SGF Distribution (Settled and Audited)                                     | 4,847,742         | 0                            | 4,847,742                       |
| (10) SGF Due (State)   | <u>0</u>          | <u>(284,416)</u>             | <u>(284,416)</u><br>(To Sch. 1) |

**Source:**

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY2002-2003, includes increase for FFS/MC provider rate increase.
- (7) Settlement amount prior to 10% match calculation (8)-(9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (13) Amount owed back to the state cannot be more than was advanced or settled.

## AUDIT ADJUSTMENTS

| Provider         |            |      |      | Provider Num  | No. of Adj.         | Fiscal Period Ended |                       |
|------------------|------------|------|------|---|---------------------|---------------------|-----------------------|
| BUTTE COUNTY     |            |      |      | 00004   | 55                  | June 30, 2003       |                       |
| Report Reference |            |      |      | EXPLANATION OF AUDIT ADJUSTMENTS  | As Reported         | Increase (Decrease) | As Adjusted           |
| Adj. No.         | Form/ Sch. | Line | Col. |   |                     |                     |                       |
|                  |            |      |      | <u>ADJUSTMENTS TO REPORTED COSTS</u>  |                     |                     |                       |
| 1                | MH 1960    | 4    | C    | OTHER ADJUSTMENTS   | \$ 5,166,563        | (\$1,087,409)       | \$ 4,079,154          |
|                  |            |      |      | To agree with County's adjustments for Administrative and Mode Cost   |                     |                     |                       |
|                  |            |      |      | <u>ADJUSTMENTS TO REPORTED COSTS</u>  |                     |                     |                       |
| 2                | MH 1960    | 9    | C    | SD/MC ADMINISTRATION  | \$ 2,250,882        | (2,250,882)         | \$ -                  |
| 3                | MH 1960    | 10   | C    | HEALTHY FAMILIES ADMINISTRATION   | 39,358              | \$ (39,358)         | \$ -                  |
| 4                | MH 1960    | 11   | C    | NON SD/MC ADMINISTRATION  | 510,829             | (510,829)           | \$ -                  |
| Info             | MH 1960    | 12   | C    | TOTAL ADMINISTRATIVE COSTS  | <u>\$ 2,801,069</u> |                     | <u>\$ 2,801,069 *</u> |
|                  |            |      |      | To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs below.      |                     |                     |                       |
| 5                | MH 1960    | 12   | 3    | TOTAL ADMINISTRATIVE COSTS  | ** \$ 2,801,069     | \$ 530,714          | \$ 3,331,783 *        |
|                  |            |      |      | To agree with County's adjustments for Administrative Cost  |                     |                     |                       |
| 6                | MH 1960    | 9    | 3    | SD/MC ADMINISTRATION  | \$0                 | \$ 2,603,098        | \$ 2,603,098          |
| 7                | MH 1960    | 10   | 3    | HEALTHY FAMILIES ADMINISTRATION   | 0                   | 38,703              | 38,703                |
| 8                | MH 1960    | 11   | 3    | NON SD/MC ADMINISTRATION  | 0                   | 689,982             | 689,982               |
|                  | MH 1960    | 12   | 3    | TOTAL ADMINISTRATIVE COSTS  | ** <u>3,331,783</u> |                     | <u>3,331,783</u>      |
|                  |            |      |      | To allocate Total Administrative Costs between SD/MC, Healthy Families, and Non-SD/MC Administration based on the Medi-Cal recipients percentages |                     |                     |                       |
|                  |            |      |      | * Balance carried forward to subsequent adjustment.   |                     |                     |                       |
|                  |            |      |      | ** Balance brought forward from prior adjustment.   |                     |                     |                       |

## AUDIT ADJUSTMENTS

| Provider         |            |      |      | Provider Num   | No. of Adj.          | Fiscal Period Ended  |                      |
|------------------|------------|------|------|--|----------------------|----------------------|----------------------|
| BUTTE COUNTY     |            |      |      | 00004  | 55                   | June 30, 2003        |                      |
| Report Reference |            |      |      | EXPLANATION OF AUDIT ADJUSTMENTS   | As Reported          | Increase (Decrease)  | As Adjusted          |
| Adj. No.         | Form/ Sch. | Line | Col. |  |                      |                      |                      |
|                  |            |      |      | <u>ADJUSTMENTS TO REPORTED GROSS COST</u>  |                      |                      |                      |
| 9                | MH 1960    | 13   | 3    | SKILLED PROFESSIONAL MEDICAL PERSONNEL   | \$ 68,996            | \$ (1,643)           | \$ 67,353            |
| 10               | MH 1960    | 14   | 3    | OTHER SD/MC UTILIZATION REVIEW   | 13,174               | \$ (315)             | 12,859               |
| 11               | MH 1960    | 15   | 3    | NON-SD/MC UTILIZATION REVIEW   | 8,847                | \$ 1,958             | 10,805               |
| info             |            |      |      | TOTLA UTILIZATION REVIEW COSTS   | <u>91,017</u>        | <u>0</u>             | <u>91,017</u>        |
|                  |            |      |      | To allocate Total Utilization Review Costs between SPMP<br>Other SD/MC Utilization Review, and Non-SD/MC Utilization Review                                |                      |                      |                      |
| 12               | MH1960     | 18   | C    | MODE COSTS (DIRECT SERVICES AND MAA)   | \$ 23,818,336        | \$(1,618,123)        | \$ 22,200,213        |
|                  |            |      |      | To agree with County's adjustments for Mode Cost   |                      |                      |                      |
| 13               | MH 1964    | 3    | A    | OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)   | \$ 2,277,350         | \$ (216,994)         | \$ 2,060,356         |
| 14               | MH 1964    | 4    | A    | DAY SERVICES (MODE 10)   | 376,362              | (352)                | 376,010              |
| 15               | MH 1964    | 5    | A    | OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)  | 18,912,455           | (1,380,066)          | 17,532,389           |
| 16               | MH 1964    | 6    | A    | OUTREACH SERVICES (MODE 45)  | 1,207,664            | (21,419)             | 1,186,245            |
| 17               | MH 1964    | 7    | A    | MEDI-CAL ADMINISSTRATIVE ACTIVITIES (MODE 55)  | 4,717                | 708                  | 5,425                |
| info             | MH 1964    | 8    | A    | SUPPORT SERVICES (MODE 60)   | 1,039,788            | 0                    | 1,039,788            |
| info             |            |      |      | TOTAL  | <u>\$ 23,818,336</u> | <u>\$(1,618,123)</u> | <u>\$ 22,200,213</u> |
|                  |            |      |      | To distribute revised Direct Services cost to Other 24 Hour Services,<br>Day Services, Outpatient Servies, Outreach Services, MAA, and<br>Support Services |                      |                      |                      |
|                  |            |      |      | * Balance carried forward to subsequent adjustment.  |                      |                      |                      |
|                  |            |      |      | ** Balance brought forward from prior adjustment.  |                      |                      |                      |

## AUDIT ADJUSTMENTS

| Provider         |            |      |       | Provider Num  | No. of Adj.      | Fiscal Period Ended |                  |
|------------------|------------|------|-------|---|------------------|---------------------|------------------|
| BUTTE COUNTY     |            |      |       | 00004   | 55               | June 30, 2003       |                  |
| Report Reference |            |      |       | EXPLANATION OF AUDIT ADJUSTMENTS  | As Reported      | Increase (Decrease) | As Adjusted      |
| Adj. No.         | Form/ Sch. | Line | Col.  |   |                  |                     |                  |
|                  |            |      |       | <u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u><br><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>  |                  |                     |                  |
| 18               | MH 1966A   | 8    | Total | MEDI-CAL UNITS - 07/01/02 to 09/30/02   | 1,800,781        | 53,937              | 1,854,718 *      |
| 19               | MH 1966A   | 8A   | Total | MEDI-CAL UNITS - 10/01/02 to 06/30/03   | 5,741,368        | 47,512              | 5,788,880 *      |
| 20               | MH 1966A   | 9    | Total | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02  | 8,372            | (1,142)             | 7,230 *          |
| 21               | MH 1966A   | 9A   | Total | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03  | 47,324           | (11,215)            | 36,109 *         |
| 22               | MH 1966A   | 10   | Total | ENHANCED - CHILDREN - 07/01/02 to 09/30/02  | 21,679           | (4,805)             | 16,874 *         |
| 23               | MH 1966A   | 10A  | Total | ENHANCED - CHILDREN - 10/01/02 to 06/30/03  | 26,873           | 4,805               | 31,678 *         |
| Info             | MH 1966A   | 10B  | Total | ENHANCED - REFUGEES   | 1,998            | -                   | 1,998 *          |
| 24               | MH 1966A   | 11   | Total | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02   | 56,634           | (19,873)            | 36,761 *         |
| 25               | MH 1966A   | 11A  | Total | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03   | 134,697          | 19,708              | 154,405 *        |
| Info             |            |      |       | TOTAL   | <u>7,839,726</u> | <u>88,927</u>       | <u>7,928,653</u> |
|                  |            |      |       | To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated JANUARY 28, 2005. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods. |                  |                     |                  |
|                  |            |      |       | * Balance carried forward to subsequent adjustment.   |                  |                     |                  |
|                  |            |      |       | ** Balance brought forward from prior adjustment.   |                  |                     |                  |

## AUDIT ADJUSTMENTS

| Provider         |            |      |       | Provider Num   | No. of Adj.      | Fiscal Period Ended |                  |
|------------------|------------|------|-------|--|------------------|---------------------|------------------|
| BUTTE COUNTY     |            |      |       | 00004  | 55               | June 30, 2003       |                  |
| Report Reference |            |      |       | EXPLANATION OF AUDIT ADJUSTMENTS   | As Reported      | Increase (Decrease) | As Adjusted      |
| Adj. No.         | Form/ Sch. | Line | Col.  |  |                  |                     |                  |
|                  |            |      |       | <u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u><br><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>   |                  |                     |                  |
| 26               | MH 1966A   | 8    | Total | MEDI-CAL UNITS - 07/01/02 to 09/30/02  | ** 1,854,718     | (20,309)            | 1,834,409 *      |
| 27               | MH 1966A   | 8A   | Total | MEDI-CAL UNITS - 10/01/02 to 06/30/03  | ** 5,788,880     | (45,431)            | 5,743,449 *      |
| 28               | MH 1966A   | 9    | Total | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02   | ** 7,230         | 1,285               | 8,515 *          |
| 29               | MH 1966A   | 9A   | Total | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03   | ** 36,109        | 4,078               | 40,187 *         |
| info             | MH 1966A   | 10   | Total | ENHANCED - CHILDREN - 07/01/02 to 09/30/02   | ** 16,874        | -                   | 16,874 *         |
| 30               | MH 1966A   | 10A  | Total | ENHANCED - CHILDREN - 10/01/02 to 06/30/03   | ** 31,678        | (2)                 | 31,676 *         |
| info             | MH 1966A   | 10B  | Total | ENHANCED - REFUGEES  | ** 1,998         | -                   | 1,998 *          |
| info             | MH 1966A   | 11   | Total | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02  | ** 36,761        | -                   | 36,761 *         |
| 31               | MH 1966A   | 11A  | Total | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03  | ** 154,405       | 165                 | 154,570 *        |
| Info             |            |      |       | TOTAL  | <u>7,928,653</u> | <u>(60,214)</u>     | <u>7,868,439</u> |
|                  |            |      |       | To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.                  |                  |                     |                  |
| 32               | MH 1966A   | 8    | Total | MEDI-CAL UNITS - 07/01/02 to 09/30/02  | ** 1,834,409     | (90)                | 1,834,319        |
| 33               | MH 1966A   | 8A   | Total | MEDI-CAL UNITS - 10/01/02 to 06/30/03  | ** 5,743,449     | (144)               | 5,743,305        |
| info             | MH 1966A   | 9    | Total | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02   | ** 8,515         | -                   | 8,515            |
| info             | MH 1966A   | 9A   | Total | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03   | ** 40,187        | -                   | 40,187           |
| info             | MH 1966A   | 10   | Total | ENHANCED - CHILDREN - 07/01/02 to 09/30/02   | ** 16,874        | -                   | 16,874           |
| info             | MH 1966A   | 10A  | Total | ENHANCED - CHILDREN - 10/01/02 to 06/30/03   | ** 31,676        | -                   | 31,676           |
| info             | MH 1966A   | 10B  | Total | ENHANCED - REFUGEES  | ** 1,998         | -                   | 1,998            |
| info             | MH 1966A   | 11   | Total | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02  | ** 36,761        | -                   | 36,761           |
| 34               | MH 1966A   | 11A  | Total | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03  | ** 154,570       | (165)               | 154,405          |
|                  |            |      |       | TOTAL  | <u>7,868,439</u> | <u>(399)</u>        | <u>7,868,040</u> |
|                  |            |      |       | To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods. |                  |                     |                  |
|                  |            |      |       | * Balance carried forward to subsequent adjustment.  |                  |                     |                  |
|                  |            |      |       | ** Balance brought forward from prior adjustment.  |                  |                     |                  |

## AUDIT ADJUSTMENTS

| Provider         |            |      |       | Provider Num   | No. of Adj.      | Fiscal Period Ended |                  |
|------------------|------------|------|-------|--|------------------|---------------------|------------------|
| BUTTE COUNTY     |            |      |       | 00004  | 55               | June 30, 2003       |                  |
| Report Reference |            |      |       | EXPLANATION OF AUDIT ADJUSTMENTS   | As Reported      | Increase (Decrease) | As Adjusted      |
| Adj. No.         | Form/ Sch. | Line | Col.  |  |                  |                     |                  |
|                  |            |      |       | <b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>   |                  |                     |                  |
| 35               | MH 1966A   | 8    | Total | MEDI-CAL UNITS - 07/01/02 to 09/30/02  | 310,335          | 7,633               | 317,968 *        |
| 36               | MH 1966A   | 8A   | Total | MEDI-CAL UNITS - 10/01/02 to 06/30/03  | 1,088,505        | 14,109              | 1,102,614 *      |
| info             | MH 1966A   | 9    | Total | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02   | 0                | -                   | 0 *              |
| info             | MH 1966A   | 9A   | Total | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03   | 0                | -                   | 0 *              |
| 37               | MH 1966A   | 10   | Total | ENHANCED - CHILDREN - 07/01/02 to 09/30/02   | 9,631            | (2,938)             | 6,693 *          |
| 38               | MH 1966A   | 10A  | Total | ENHANCED - CHILDREN - 10/01/02 to 06/30/03   | 8,313            | 2,938               | 11,251 *         |
| 39               | MH 1966A   | 11   | Total | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02  | 2,039            | (1,752)             | 287 *            |
| 40               | MH 1966A   | 11A  | Total | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03  | 1,293            | 1,752               | 3,045 *          |
|                  |            |      | Info  | TOTAL UNITS  | <u>1,420,116</u> | <u>21,742</u>       | <u>1,441,858</u> |
|                  |            |      |       | To adjust the as settled (MH 1966A) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated January 28, 2005<br>Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods. |                  |                     |                  |
| 41               | MH 1966A   | 8    | Total | MEDI-CAL UNITS - 07/01/02 to 09/30/02  | ** 317,968       | 7,617               | 325,585 *        |
| 42               | MH 1966A   | 8A   | Total | MEDI-CAL UNITS - 10/01/02 to 06/30/03  | ** 1,102,614     | (14,468)            | 1,088,146 *      |
| info             | MH 1966A   | 9    | Total | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02   | ** 0             | -                   | 0 *              |
| info             | MH 1966A   | 9A   | Total | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03   | ** 0             | -                   | 0 *              |
| info             | MH 1966A   | 10   | Total | ENHANCED - CHILDREN - 07/01/02 to 09/30/02   | ** 6,693         | -                   | 6,693 *          |
| info             | MH 1966A   | 10A  | Total | ENHANCED - CHILDREN - 10/01/02 to 06/30/03   | ** 11,251        | -                   | 11,251 *         |
| 43               | MH 1966A   | 11   | Total | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02  | ** 287           | (260)               | 27 *             |
| 44               | MH 1966A   | 11A  | Total | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03  | ** 3,045         | (1,580)             | 1,465 *          |
|                  |            |      | Info  | TOTAL UNITS  | <u>1,441,858</u> | <u>(8,691)</u>      | <u>1,433,167</u> |
|                  |            |      |       | To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records.<br>Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.   |                  |                     |                  |
|                  |            |      |       | * Balance carried forward to subsequent adjustment.  |                  |                     |                  |
|                  |            |      |       | ** Balance brought forward from prior adjustment.  |                  |                     |                  |

## AUDIT ADJUSTMENTS

| Provider         |            |      |       | Provider Num   | No. of Adj.      | Fiscal Period Ended |                  |
|------------------|------------|------|-------|--|------------------|---------------------|------------------|
| BUTTE COUNTY     |            |      |       | 00004  | 55               | June 30, 2003       |                  |
| Report Reference |            |      |       | EXPLANATION OF AUDIT ADJUSTMENTS   | As Reported      | Increase (Decrease) | As Adjusted      |
| Adj. No.         | Form/ Sch. | Line | Col.  |  |                  |                     |                  |
|                  |            |      |       | <b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>   |                  |                     |                  |
| 45               | MH 1966A   | 8    | Total | MEDI-CAL UNITS - 07/01/02 to 09/30/02  | ** 325,585       | (10,575)            | 315,010          |
| 46               | MH 1966A   | 8A   | Total | MEDI-CAL UNITS - 10/01/02 to 06/30/03  | ** 1,088,146     | 2,969               | 1,091,115 *      |
| info             | MH 1966A   | 9    | Total | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02   | ** 0             | -                   | 0                |
| info             | MH 1966A   | 9A   | Total | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03   | ** 0             | -                   | 0                |
| info             | MH 1966A   | 10   | Total | ENHANCED - CHILDREN - 07/01/02 to 09/30/02   | ** 6,693         | -                   | 6,693            |
| info             | MH 1966A   | 10A  | Total | ENHANCED - CHILDREN - 10/01/02 to 06/30/03   | ** 11,251        | -                   | 11,251           |
| 47               | MH 1966A   | 11   | Total | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02  | ** 27            | 260                 | 287              |
| 48               | MH 1966A   | 11A  | Total | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03  | ** 1,465         | 1,580               | 3,045            |
|                  |            | Info |       | TOTAL UNITS  | <u>1,433,167</u> | <u>(5,766)</u>      | <u>1,427,401</u> |
|                  |            |      |       | To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods. |                  |                     |                  |
| 49               | MH 1966A   | 8A   | Total | MEDI-CAL UNITS - 10/01/02 to 06/30/03  | ** 1,091,115     | (640)               | 1,090,475        |
|                  |            |      |       | To incorporate the Quality Assurance Review results for Lagei Entity # 705 (report dated July 8, 2004 TBS Units Recoupment).   |                  |                     |                  |
|                  |            |      |       | * Balance carried forward to subsequent adjustment.  |                  |                     |                  |
|                  |            |      |       | ** Balance brought forward from prior adjustment.  |                  |                     |                  |

## AUDIT ADJUSTMENTS

| Provider<br>BUTTE COUNTY |               |       |      | Provider Num<br>#REF!  | No. of Adj.<br>55              | Fiscal Period Ended<br>June 30, 2003 |                                  |
|--------------------------|---------------|-------|------|--|--------------------------------|--------------------------------------|----------------------------------|
| Report Reference         |               |       |      | EXPLANATION OF AUDIT ADJUSTMENTS   | As<br>Reported                 | Increase<br>(Decrease)               | As<br>Adjusted                   |
| Adj.<br>No.              | Form/<br>Sch. | Line  | Col. |  |                                |                                      |                                  |
|                          |               |       |      | <b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>   |                                |                                      |                                  |
| 50                       | MH 1979       | 2     | D    | CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB<br><br>To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.  | 2,864,528                      | 79,871                               | 2,944,399                        |
| 51                       | MH 1979       | 21    | J    | TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY   | \$ 9,543,234                   | \$ (411,946)                         | \$ 9,131,288                     |
| 52                       | MH 1979       | 27    | J    | TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY<br>TOTAL REIMBURSEMENT - COUNTY  | \$ 256,730<br><u>9,799,964</u> | \$ (18,342)<br><u>(430,288)</u>      | \$ 238,388<br><u>9,369,676 *</u> |
|                          |               |       |      | To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.  |                                |                                      |                                  |
| 53                       | Sch. 3b       | Total | 24   | TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS   | 1,281,260                      | \$ 46,864                            | 1,328,124 *                      |
| 54                       | Sch. 3b       | Total | 25   | TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS<br>TOTAL REIMBURSEMENT - CONTRACT PROVIDERS  | 11,301<br><u>1,292,561</u>     | \$ (43)<br><u>46,821</u>             | 11,258 *<br><u>1,339,382</u>     |
|                          |               |       |      | To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.  |                                |                                      |                                  |
| 55                       | Sch. 4        | 8     | 3    | TOTAL EPSDT SGF<br><br>To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports. | \$ 4,847,742                   | \$ (284,416)                         | \$ 4,563,326                     |
|                          |               |       |      | * Balance carried forward to subsequent adjustment.<br>** Balance brought forward from prior adjustment.   |                                |                                      |                                  |



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS  
MH 1960 (10/04)

Fiscal Year 2002-2003

County: BUTTE  
County Code: 04

| Legal Entity: BUTTE COUNTY |  | A                        | B            | C              |
|----------------------------|--|--------------------------|--------------|----------------|
| Legal Entity Number: 00004 |  | Salaries<br>and Benefits | Other        | Total<br>Costs |
| 1                          | Mental Health Expenditures                         | 18,319,484               | 10,566,404   | 28,885,888     |
| 2                          | Encumbrances                                       |                          | 2,700,242    | 2,700,242      |
| 3                          | Less: Payments to Contract Providers (County Only) |                          | (10,095,926) | (10,095,926)   |
| 4                          | Other Adjustments (Provide Detail)                 | (115,070)                | 4,194,224    | 4,079,154      |
| 5                          | Total Costs Before Medi-Cal Adjustments            | 18,204,414               | 7,364,944    | 25,569,358     |
| 6                          | Medi-Cal Adjustments from MH 1961                  |                          |              | 53,655         |
| 7                          | Managed Care Consolidation (County Only)           |                          |              |                |
| 8                          | Allowable Costs for Allocation                     |                          |              | 25,623,013     |
|                            | Administrative Costs (County Only)                 |                          |              |                |
| 9                          | SD/MC Administration                               |                          |              | 2,603,098      |
| 10                         | Healthy Families Administration                    |                          |              | 38,703         |
| 11                         | Non-SD/MC Administration                           |                          |              | 689,982        |
| 12                         | Total Administrative Costs                         |                          |              | 3,331,783      |
|                            | Utilization Review Costs (County Only)             |                          |              |                |
| 13                         | Skilled Professional Medical Personnel             |                          |              | 67,353         |
| 14                         | Other SD/MC Utilization Review                     |                          |              | 12,859         |
| 15                         | Non-SD/MC Utilization Review                       |                          |              | 10,805         |
| 16                         | Total Utilization Review Costs                     |                          |              | 91,017         |
| 17                         | Research and Evaluation (County Only)              |                          |              |                |
| 18                         | Mode Costs (Direct Service and MAA)                |                          |              | 22,200,213     |
| 19                         | Total Costs - Lines 9 through 18                   |                          |              | 25,623,013     |

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (10/04)

Fiscal Year 2002-2003

County: BUTTE

County Code: 04

| Legal Entity: BUTTE COUNTY |  | A                        | B        | C                    |
|----------------------------|--|--------------------------|----------|----------------------|
| Legal Entity Number: 00004 |  | Salaries<br>and Benefits | Other    | Total<br>Adjustments |
| 1                          | Depreciation of equipment purchased in FY94-95 |                          | 292      | 292                  |
| 2                          | Depreciation of equipment purchased in FY95-96 |                          | 1,596    | 1,596                |
| 3                          | Depreciation of equipment purchased in FY96-97 |                          | 763      | 763                  |
| 4                          | Depreciation of equipment purchased in FY97-98 |                          | 5,605    | 5,605                |
| 5                          | Depreciation of equipment purchased in FY98-99 |                          | 11,466   | 11,466               |
| 6                          | Depreciation of equipment purchased in FY99-00 |                          | 33,966   | 33,966               |
| 7                          | Depreciation of equipment purchased in FY00-01 |                          | 41,626   | 41,626               |
| 8                          | Depreciation of equipment purchased in FY01-02 |                          | 21,700   | 21,700               |
| 9                          | Depreciation of equipment purchased in FY02-03 |                          | 2,655    | 2,655                |
| 10                         | Equipment purchased during FY02-03             |                          | (66,014) | (66,014)             |
| 11                         |  |                          |          |                      |
| 12                         |  |                          |          |                      |
| 13                         |  |                          |          |                      |
| 14                         |  |                          |          |                      |
| 15                         |  |                          |          |                      |
| 16                         |  |                          |          |                      |
| 17                         |  |                          |          |                      |
| 18                         |  |                          |          |                      |
| 19                         |  |                          |          |                      |
| 20                         | <b>Total Adjustments</b>                       |                          | 53,655   | 53,655               |

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**ALLOCATION OF COSTS TO MODES OF SERVICE**  
**MH 1964 (10/04)**

**DEPARTMENT OF MENTAL HEALTH**  
**Fiscal Year 2002-2003**

County: BUTTE  
County Code: 04

| Legal Entity: BUTTE COUNTY |   | A              |
|----------------------------|---|----------------|
| Legal Entity Number: 00004 |   | Total<br>Costs |
| 1                          | Mode Costs (Direct Service and MAA) from MH 1960    | 22,200,213     |
|                            | <b>Modes</b>  |                |
| 2                          | Hospital Inpatient Services (Mode 05-SFC 10-19)     |                |
| 3                          | Other 24 Hour Services (Mode 05-All Other SFC)      | 2,060,356      |
| 4                          | Day Services (Mode 10)                              | 376,010        |
| 5                          | Outpatient Services (Mode 15 Program 1 + Program 2) | 17,532,389     |
| 6                          | Outreach Services (Mode 45)                         | 1,186,245      |
| 7                          | Medi-Cal Administrative Activities (Mode 55)        | 5,425          |
| 8                          | Support Services (Mode 60)                          | 1,039,788      |
| 9                          | Total - Lines 2 through 8                           | 22,200,213     |

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003County: BUTTE  
County Code: 04

| Legal Entity: BUTTE COUNTY                        |   |                     | A          | B         | C        | D        | E        | F        | G        |
|---|---|---------------------|------------|-----------|----------|----------|----------|----------|----------|
| Legal Entity Number: 00004                        |   |                     |            | Service   | Service  | Service  | Service  | Service  | Service  |
| Mode: 05 - Other 24 Hour Services (All Other SFC) |   |                     | Mode Total | Function  | Function | Function | Function | Function | Function |
|   |   |                     |            | 20        | 21       |          |          |          |          |
| 1   | Allocation Percentage                         |                     | 100.00%    | 91.44%    | 8.56%    |          |          |          |          |
| 2   | Total Units                                   |                     |            | 4,905     | 4,905    |          |          |          |          |
| 3   | Gross Cost                                    |                     | 2,060,356  | 1,884,022 | 176,334  |          |          |          |          |
| 4   | Cost per Unit                                 |                     |            | 384.10    | 35.95    |          |          |          |          |
| 5   | SMA per Unit                                  |                     |            | 473.85    | 473.85   |          |          |          |          |
| 6   | Published Charge per Unit                     |                     |            | 457.83    | 457.83   |          |          |          |          |
| 7   | Negotiated Rate / Cost per Unit               |                     |            |           |          |          |          |          |          |
| 8   | Medi-Cal Units                                | 07/01/02 - 09/30/02 |            | 896       |          |          |          |          |          |
| 8A  |   | 10/01/02 - 06/30/03 |            | 2,560     |          |          |          |          |          |
| 9   | Medicare/Medi-Cal Crossover Units             | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 9A  |   | 10/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 10  | Enhanced SD/MC (Children) Units               | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 10A   |   | 10/01/02 - 06/30/03 |            | 5         |          |          |          |          |          |
| 10B   | Enhanced SD/MC (Refugees) Units               | 07/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 11  | Healthy Families (SED) Units                  | 07/01/02 - 09/30/02 |            | 1         |          |          |          |          |          |
| 11A   |   | 10/01/02 - 06/30/03 |            | 3         |          |          |          |          |          |
| 12  | Non-Medi-Cal Units                            |                     |            | 1,440     | 4,905    |          |          |          |          |
| 13  | Medi-Cal Costs                                | 07/01/02 - 09/30/02 | 344,156    | 344,156   |          |          |          |          |          |
| 13A   |   | 10/01/02 - 06/30/03 | 983,302    | 983,302   |          |          |          |          |          |
| 14  | Medi-Cal SMA Upper Limits                     | 07/01/02 - 09/30/02 | 424,570    | 424,570   |          |          |          |          |          |
| 14A   |   | 10/01/02 - 06/30/03 | 1,213,056  | 1,213,056 |          |          |          |          |          |
| 15  | Medi-Cal Published Charges                    | 07/01/02 - 09/30/02 | 410,216    | 410,216   |          |          |          |          |          |
| 15A   |   | 10/01/02 - 06/30/03 | 1,172,045  | 1,172,045 |          |          |          |          |          |
| 16  | Medi-Cal Negotiated Rates                     | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 16A   |   | 10/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 17  | Medicare/Medi-Cal Crossover Costs             | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 17A   |   | 10/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 18  | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 18A   |   | 10/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 19  | Medicare/Medi-Cal Crossover Published Charges | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 19A   |   | 10/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 20  | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 20A   |   | 10/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 21  | Enhanced SD/MC Costs                          | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 21A   |   | 10/01/02 - 06/30/03 | 1,921      | 1,921     |          |          |          |          |          |
| 22  | Enhanced SD/MC SMA Upper Limits               | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 22A   |   | 10/01/02 - 06/30/03 | 2,369      | 2,369     |          |          |          |          |          |
| 23  | Enhanced SD/MC Published Charges              | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 23A   |   | 10/01/02 - 06/30/03 | 2,289      | 2,289     |          |          |          |          |          |
| 24  | Enhanced SD/MC Negotiated Rates               | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 24A   |   | 10/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 25  | Enhanced SD/MC (Refugees) Costs               | 07/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 26  | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 27  | Enhanced SD/MC (Refugees) Published Charges   | 07/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 28  | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 29  | Healthy Families Costs                        | 07/01/02 - 09/30/02 | 384        | 384       |          |          |          |          |          |
| 29A   |   | 10/01/02 - 06/30/03 | 1,152      | 1,152     |          |          |          |          |          |
| 30  | Healthy Families SMA Upper Limits             | 07/01/02 - 09/30/02 | 474        | 474       |          |          |          |          |          |
| 30A   |   | 10/01/02 - 06/30/03 | 1,422      | 1,422     |          |          |          |          |          |
| 31  | Healthy Families Published Charges            | 07/01/02 - 09/30/02 | 458        | 458       |          |          |          |          |          |
| 31A   |   | 10/01/02 - 06/30/03 | 1,373      | 1,373     |          |          |          |          |          |
| 32  | Healthy Families Negotiated Rates             | 07/01/02 - 09/30/02 |            |           |          |          |          |          |          |
| 32A   |   | 10/01/02 - 06/30/03 |            |           |          |          |          |          |          |
| 33  | Non-Medi-Cal Costs                            |                     | 729,441    | 553,107   | 176,334  |          |          |          |          |

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

Fiscal Year 2002-2003

County: BUTTE  
County Code: 04

CR

CR

| Legal Entity: BUTTE COUNTY<br>Legal Entity Number: 00004<br>Mode: 10 - Day Services |   |                     | A          | B                | C                | D                | E                | F                | G                |
|---|---|---------------------|------------|------------------|------------------|------------------|------------------|------------------|------------------|
|   |   |                     | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| 1   | Allocation Percentage                         |                     | 100.00%    | 85               | 95               |                  |                  |                  |                  |
| 2   | Total Units                                   |                     |            | 30.04%           | 69.96%           |                  |                  |                  |                  |
| 3   | Gross Cost                                    |                     | 376,010    | 3,525            | 5,493            |                  |                  |                  |                  |
| 4   | Cost per Unit                                 |                     |            | 112,968          | 263,042          |                  |                  |                  |                  |
| 5   | SMA per Unit                                  |                     |            | 32.05            | 47.89            |                  |                  |                  |                  |
| 6   | Published Charge per Unit                     |                     |            | 177.60           | 115.14           |                  |                  |                  |                  |
| 7   | Negotiated Rate / Cost per Unit               |                     |            | 77.06            | 111.25           |                  |                  |                  |                  |
| 8   | Medi-Cal Units                                | 07/01/02 - 09/30/02 |            | 1,129            | 79               |                  |                  |                  |                  |
| 8A  |   | 10/01/02 - 06/30/03 |            | 1,579            | 4,556            |                  |                  |                  |                  |
| 9   | Medicare/Medi-Cal Crossover Units             | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 9A  |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 10  | Enhanced SD/MC (Children) Units               | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 10A   |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 10B   | Enhanced SD/MC (Refugees) Units               | 07/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 11  | Healthy Families (SED) Units                  | 07/01/02 - 09/30/02 |            | 17               |                  |                  |                  |                  |                  |
| 11A   |   | 10/01/02 - 06/30/03 |            | 27               | 209              |                  |                  |                  |                  |
| 12  | Non-Medi-Cal Units                            |                     |            | 773              | 649              |                  |                  |                  |                  |
| 13  | Medi-Cal Costs                                | 07/01/02 - 09/30/02 | 39,965     | 36,182           | 3,783            |                  |                  |                  |                  |
| 13A   |   | 10/01/02 - 06/30/03 | 268,775    | 50,603           | 218,172          |                  |                  |                  |                  |
| 14  | Medi-Cal SMA Upper Limits                     | 07/01/02 - 09/30/02 | 209,606    | 200,510          | 9,096            |                  |                  |                  |                  |
| 14A   |   | 10/01/02 - 06/30/03 | 805,008    | 280,430          | 524,578          |                  |                  |                  |                  |
| 15  | Medi-Cal Published Charges                    | 07/01/02 - 09/30/02 | 95,789     | 87,001           | 8,789            |                  |                  |                  |                  |
| 15A   |   | 10/01/02 - 06/30/03 | 628,533    | 121,678          | 506,855          |                  |                  |                  |                  |
| 16  | Medi-Cal Negotiated Rates                     | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 16A   |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 17  | Medicare/Medi-Cal Crossover Costs             | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 17A   |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 18  | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 18A   |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 19  | Medicare/Medi-Cal Crossover Published Charges | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 19A   |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 20  | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 20A   |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 21  | Enhanced SD/MC Costs                          | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 21A   |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 22  | Enhanced SD/MC SMA Upper Limits               | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 22A   |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 23  | Enhanced SD/MC Published Charges              | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 23A   |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 24  | Enhanced SD/MC Negotiated Rates               | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 24A   |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 25  | Enhanced SD/MC (Refugees) Costs               | 07/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 26  | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 27  | Enhanced SD/MC (Refugees) Published Charges   | 07/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 28  | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 29  | Healthy Families Costs                        | 07/01/02 - 09/30/02 | 545        | 545              |                  |                  |                  |                  |                  |
| 29A   |   | 10/01/02 - 06/30/03 | 10,874     | 865              | 10,008           |                  |                  |                  |                  |
| 30  | Healthy Families SMA Upper Limits             | 07/01/02 - 09/30/02 | 3,019      | 3,019            |                  |                  |                  |                  |                  |
| 30A   |   | 10/01/02 - 06/30/03 | 28,859     | 4,795            | 24,064           |                  |                  |                  |                  |
| 31  | Healthy Families Published Charges            | 07/01/02 - 09/30/02 | 1,310      | 1,310            |                  |                  |                  |                  |                  |
| 31A   |   | 10/01/02 - 06/30/03 | 25,332     | 2,081            | 23,251           |                  |                  |                  |                  |
| 32  | Healthy Families Negotiated Rates             | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |                  |
| 32A   |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |                  |
| 33  | Non-Medi-Cal Costs                            |                     | 55,851     | 24,773           | 31,079           |                  |                  |                  |                  |

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 2  
Fiscal Year 2002-2003

## DETAIL COST REPORT

| County: BUTTE<br>County Code: 04  |   | CR                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
|-----------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Legal Entity: BUTTE COUNTY        |   | A                   | B                   | C                   | D                   | E                   | F                   | G                   | H                   | I                   | J                   | K                   |
| Legal Entity Number: 00004        |   | Mode Total          | Service Function 01 | Service Function 10 | Service Function 30 | Service Function 31 | Service Function 32 | Service Function 33 | Service Function 34 | Service Function 56 | Service Function 60 | Service Function 70 |
| Mode: 15 - Outpatient (Program 1) |   |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 1                                 | Allocation Percentage                         | 100.00%             | 2.77%               | 11.27%              | 7.53%               | 16.89%              | 21.70%              | 6.64%               | 9.67%               | 0.04%               | 18.75%              | 4.74%               |
| 2                                 | Total Units                                   |                     | 348,610             | 1,255,701           | 839,196             | 1,881,148           | 2,417,655           | 739,351             | 1,077,706           | 4,813               | 1,000,690           | 348,969             |
| 3                                 | Gross Cost                                    | 17,467,199          | 483,058             | 1,968,932           | 1,315,855           | 2,949,630           | 3,790,869           | 1,159,298           | 1,689,837           | 7,547               | 3,274,991           | 827,182             |
| 4                                 | Cost per Unit                                 |                     | 1.39                | 1.57                | 1.57                | 1.57                | 1.57                | 1.57                | 1.57                | 1.57                | 3.27                | 2.37                |
| 5                                 | SMA per Unit                                  |                     | 1.77                | 2.28                | 2.28                | 2.28                | 2.28                | 2.28                | 2.28                | 2.28                | 4.23                | 3.41                |
| 6                                 | Published Charge per Unit                     |                     | 1.52                | 1.72                | 1.72                | 1.72                | 1.72                | 1.72                | 1.72                | 1.72                | 3.59                | 2.60                |
| 7                                 | Negotiated Rate / Cost per Unit               |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 8                                 | Medi-Cal Units                                | 07/01/02 - 09/30/02 | 70,013              | 276,545             | 144,119             | 307,797             | 459,731             | 143,249             | 197,742             | 550                 | 170,039             | 52,247              |
| 8A                                |   | 10/01/02 - 06/30/03 | 231,821             | 778,653             | 423,973             | 1,039,666           | 1,620,489           | 355,253             | 465,092             | 3,609               | 594,094             | 182,026             |
| 9                                 | Medicare/Medi-Cal Crossover Units             | 07/01/02 - 09/30/02 |                     |                     |                     | 1,395               |                     | 1,070               |                     |                     | 5,965               | 65                  |
| 9A                                |   | 10/01/02 - 06/30/03 |                     |                     |                     | 365                 | 5,515               | 2,376               |                     |                     | 31,726              | 205                 |
| 10                                | Enhanced SD/MC (Children) Units               | 07/01/02 - 09/30/02 |                     | 4,897               | 805                 | 3,619               | 2,800               | 1,172               | 2,239               |                     | 1,097               | 245                 |
| 10A                               |   | 10/01/02 - 06/30/03 | 510                 | 7,353               | 5,220               | 5,166               | 4,027               | 220                 | 4,488               |                     | 1,296               | 2,180               |
| 10B                               | Enhanced SD/MC (Refugees) Units               | 07/01/02 - 06/30/03 | 90                  | 30                  | 60                  | 630                 | 150                 | 148                 | 705                 |                     | 185                 |                     |
| 11                                | Healthy Families (SED) Units                  | 07/01/02 - 09/30/02 | 60                  | 5,474               | 5,490               | 6,752               | 6,204               | 4,137               | 6,337               |                     | 1,077               | 1,120               |
| 11A                               |   | 10/01/02 - 06/30/03 | 844                 | 24,373              | 14,530              | 25,510              | 36,956              | 21,229              | 17,355              | 45                  | 6,238               | 8,899               |
| 12                                | Non-Medi-Cal Units                            |                     | 45,272              | 158,376             | 244,634             | 485,098             | 287,298             | 210,497             | 383,748             | 609                 | 188,953             | 104,002             |
| 13                                | Medi-Cal Costs                                | 07/01/02 - 09/30/02 | 3,175,957           | 97,015              | 433,621             | 225,978             | 482,624             | 720,856             | 224,613             | 310,058             | 862                 | 556,492             |
| 13A                               |   | 10/01/02 - 06/30/03 | 10,045,755          | 321,227             | 1,220,923           | 664,787             | 1,630,191           | 2,540,917           | 557,035             | 729,262             | 5,659               | 1,944,311           |
| 14                                | Medi-Cal SMA Upper Limits                     | 07/01/02 - 09/30/02 | 4,509,141           | 123,923             | 630,523             | 328,591             | 701,777             | 1,048,187           | 326,607             | 450,852             | 1,254               | 719,265             |
| 14A                               |   | 10/01/02 - 06/30/03 | 14,229,805          | 410,323             | 1,775,329           | 966,858             | 2,370,438           | 3,694,715           | 809,977             | 1,060,410           | 8,229               | 2,513,018           |
| 15                                | Medi-Cal Published Charges                    | 07/01/02 - 09/30/02 | 3,483,842           | 106,420             | 475,857             | 247,885             | 529,411             | 790,737             | 246,388             | 340,116             | 946                 | 610,440             |
| 15A                               |   | 10/01/02 - 06/30/03 | 11,019,617          | 352,368             | 1,339,283           | 729,234             | 1,788,226           | 2,787,241           | 611,035             | 799,958             | 6,207               | 2,132,797           |
| 16                                | Medi-Cal Negotiated Rates                     | 07/01/02 - 09/30/02 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 16A                               |   | 10/01/02 - 06/30/03 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 17                                | Medicare/Medi-Cal Crossover Costs             | 07/01/02 - 09/30/02 | 23,606              |                     |                     |                     | 2,187               |                     | 1,678               |                     | 19,587              | 154                 |
| 17A                               |   | 10/01/02 - 06/30/03 | 117,262             |                     |                     | 572                 | 8,647               |                     | 3,726               |                     | 103,831             | 486                 |
| 18                                | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/02 - 09/30/02 | 31,158              |                     |                     |                     | 3,181               |                     | 2,440               |                     | 25,317              | 222                 |
| 18A                               |   | 10/01/02 - 06/30/03 | 153,724             |                     |                     | 832                 | 12,574              |                     | 5,417               |                     | 134,201             | 699                 |
| 19                                | Medicare/Medi-Cal Crossover Published Charges | 07/01/02 - 09/30/02 | 25,895              |                     |                     |                     | 2,399               |                     | 1,840               |                     | 21,486              | 169                 |
| 19A                               |   | 10/01/02 - 06/30/03 | 128,630             |                     |                     | 628                 | 9,486               |                     | 4,087               |                     | 113,896             | 533                 |
| 20                                | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/02 - 09/30/02 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 20A                               |   | 10/01/02 - 06/30/03 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 21                                | Enhanced SD/MC Costs                          | 07/01/02 - 09/30/02 | 28,525              |                     | 7,678               | 1,262               | 5,675               | 4,390               | 1,838               | 3,511               | 3,590               | 581                 |
| 21A                               |   | 10/01/02 - 06/30/03 | 51,626              | 707                 | 11,529              | 8,185               | 8,100               | 6,314               | 345                 | 7,037               | 4,241               | 5,167               |
| 22                                | Enhanced SD/MC SMA Upper Limits               | 07/01/02 - 09/30/02 | 40,889              |                     | 11,165              | 1,835               | 8,251               | 6,384               | 2,672               | 5,105               | 4,640               | 835                 |
| 22A                               |   | 10/01/02 - 06/30/03 | 74,179              | 903                 | 18,765              | 11,902              | 11,778              | 9,182               | 502                 | 10,233              | 5,482               | 7,434               |
| 23                                | Enhanced SD/MC Published Charges              | 07/01/02 - 09/30/02 | 31,290              |                     | 8,423               | 1,385               | 6,225               | 4,816               | 2,018               | 3,851               | 3,938               | 637                 |
| 23A                               |   | 10/01/02 - 06/30/03 | 56,631              | 775                 | 12,647              | 8,978               | 8,866               | 8,926               | 378                 | 7,719               | 4,653               | 5,668               |
| 24                                | Enhanced SD/MC Negotiated Rates               | 07/01/02 - 09/30/02 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 24A                               |   | 10/01/02 - 06/30/03 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 25                                | Enhanced SD/MC (Refugees) Costs               | 07/01/02 - 06/30/03 | 3,432               | 125                 | 47                  | 94                  | 988                 | 235                 | 232                 | 1,105               | 605                 |                     |
| 26                                | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/02 - 06/30/03 | 4,870               | 159                 | 68                  | 137                 | 1,436               | 342                 | 337                 | 1,607               | 783                 |                     |
| 27                                | Enhanced SD/MC (Refugees) Published Charges   | 07/01/02 - 06/30/03 | 3,765               | 137                 | 52                  | 103                 | 1,084               | 258                 | 255                 | 1,213               | 664                 |                     |
| 28                                | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/02 - 06/30/03 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 29                                | Healthy Families Costs                        | 07/01/02 - 09/30/02 | 60,192              | 83                  | 8,583               | 8,608               | 10,587              | 9,728               | 6,487               | 9,936               | 3,525               | 2,655               |
| 29A                               |   | 10/01/02 - 06/30/03 | 257,453             | 1,170               | 38,217              | 22,783              | 40,000              | 57,947              | 33,287              | 27,213              | 20,415              | 16,352              |
| 30                                | Healthy Families SMA Upper Limits             | 07/01/02 - 09/30/02 | 86,899              | 106                 | 12,481              | 12,517              | 15,395              | 14,145              | 9,432               | 14,448              | 4,556               | 3,819               |
| 30A                               |   | 10/01/02 - 06/30/03 | 370,602             | 1,494               | 55,970              | 33,128              | 58,163              | 84,260              | 48,402              | 39,569              | 26,387              | 23,526              |
| 31                                | Healthy Families Published Charges            | 07/01/02 - 09/30/02 | 66,027              | 91                  | 9,415               | 9,443               | 11,613              | 10,671              | 7,116               | 10,900              | 3,866               | 2,912               |
| 31A                               |   | 10/01/02 - 06/30/03 | 282,411             | 1,283               | 41,922              | 24,992              | 43,877              | 63,564              | 36,514              | 29,851              | 22,394              | 17,937              |
| 32                                | Healthy Families Negotiated Rates             | 07/01/02 - 09/30/02 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 32A                               |   | 10/01/02 - 06/30/03 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 33                                | Non-Medi-Cal Costs                            |                     | 3,703,391           | 62,732              | 248,333             | 383,585             | 760,631             | 450,482             | 330,058             | 601,715             | 955                 | 618,393             |

County: BUTTE  
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| Legal Entity: BUTTE COUNTY        |   |                     | ASO        | ASO              | MHS              | MHS              | MHS              | MHS              |
|-----------------------------------|---|---------------------|------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity Number: 00004        |   |                     | A          | B                | C                | D                | E                | F                |
| Mode: 15 - Outpatient (Program 2) |   |                     | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function |
|                                   |   |                     |            | 30               | 60               | 30               | 31               | 32               |
| 1                                 | Allocation Percentage                         |                     | 100.00%    | 11.50%           | 2.04%            | 29.24%           | 2.26%            | 18.48%           |
| 2                                 | Total Units                                   |                     |            | 7,500            | 444              | 20,601           | 1,475            | 12,022           |
| 3                                 | Gross Cost                                    |                     | 65,190     | 7,500            | 1,332            | 19,063           | 1,475            | 12,046           |
| 4                                 | Cost per Unit                                 |                     |            | 1.00             | 3.00             | 0.93             | 1.00             | 1.00             |
| 5                                 | SMA per Unit                                  |                     |            | 2.28             | 4.23             | 2.28             | 2.28             | 2.28             |
| 6                                 | Published Charge per Unit                     |                     |            |                  |                  |                  |                  |                  |
| 7                                 | Negotiated Rate / Cost per Unit               |                     |            |                  |                  |                  |                  |                  |
| 8                                 | Medi-Cal Units                                | 07/01/02 - 09/30/02 |            | 1,115            | 150              | 3,465            |                  | 2,623            |
| 8A                                |   | 10/01/02 - 06/30/03 |            | 6,325            | 251              | 15,802           | 1,475            | 8,079            |
| 9                                 | Medicare/Medi-Cal Crossover Units             | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 9A                                |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 10                                | Enhanced SD/MC Units                          | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 10A                               |   | 10/01/02 - 06/30/03 |            |                  |                  | 965              |                  | 246              |
| 10B                               | Enhanced SD/MC (Refugees) Units               | 07/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 11                                | Healthy Families (SED) Units                  | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  | 92               |
| 11A                               |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  | 187              |
| 12                                | Non-Medi-Cal Units                            |                     |            | 60               | 43               | 369              |                  | 1,041            |
| 13                                | Medi-Cal Costs                                | 07/01/02 - 09/30/02 | 13,451     | 1,115            | 450              | 3,206            |                  | 2,628            |
| 13A                               |   | 10/01/02 - 06/30/03 | 48,381     | 6,325            | 753              | 14,622           | 1,475            | 8,095            |
| 14                                | Medi-Cal SMA Upper Limits                     | 07/01/02 - 09/30/02 | 29,028     | 2,542            | 635              | 7,900            |                  | 5,980            |
| 14A                               |   | 10/01/02 - 06/30/03 | 107,143    | 14,421           | 1,062            | 36,029           | 3,363            | 18,420           |
| 15                                | Medi-Cal Published Charges                    | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 15A                               |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 16                                | Medi-Cal Negotiated Rates                     | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 16A                               |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 17                                | Medicare/Medi-Cal Crossover Costs             | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 17A                               |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 18                                | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 18A                               |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 19                                | Medicare/Medi-Cal Crossover Published Charges | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 19A                               |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 20                                | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 20A                               |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 21                                | Enhanced SD/MC Costs                          | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 21A                               |   | 10/01/02 - 06/30/03 | 1,419      |                  |                  | 893              |                  | 526              |
| 22                                | Enhanced SD/MC SMA Upper Limits               | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 22A                               |   | 10/01/02 - 06/30/03 | 3,241      |                  |                  | 2,200            |                  | 1,041            |
| 23                                | Enhanced SD/MC Published Charges              | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 23A                               |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 24                                | Enhanced SD/MC Negotiated Rates               | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 24A                               |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 25                                | Enhanced SD/MC (Refugees) Costs               | 07/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 26                                | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 27                                | Enhanced SD/MC (Refugees) Published Charges   | 07/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 28                                | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 29                                | Healthy Families Costs                        | 07/01/02 - 09/30/02 | 92         |                  |                  |                  |                  | 92               |
| 29A                               |   | 10/01/02 - 06/30/03 | 187        |                  |                  |                  |                  | 187              |
| 30                                | Healthy Families SMA Upper Limits             | 07/01/02 - 09/30/02 | 210        |                  |                  |                  |                  | 210              |
| 30A                               |   | 10/01/02 - 06/30/03 | 426        |                  |                  |                  |                  | 426              |
| 31                                | Healthy Families Published Charges            | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 31A                               |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 32                                | Healthy Families Negotiated Rates             | 07/01/02 - 09/30/02 |            |                  |                  |                  |                  |                  |
| 32A                               |   | 10/01/02 - 06/30/03 |            |                  |                  |                  |                  |                  |
| 33                                | Non-Medi-Cal Costs                            |                     | 1,659      | 60               | 129              | 341              |                  | 1,043            |

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

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County: BUTTE  
County Code: 04

CR CR

| Legal Entity: BUTTE COUNTY |                       | A          | B         | C        | D        | E        | F        | G        |
|----------------------------|-----------------------|------------|-----------|----------|----------|----------|----------|----------|
| Legal Entity Number: 00004 |                       | Mode Total | Service   | Service  | Service  | Service  | Service  | Service  |
| Mode: 45 - Outreach        |                       |            | Function  | Function | Function | Function | Function | Function |
|                            |                       |            | 10        | 11       |          |          |          |          |
| 1                          | Allocation Percentage | 100.00%    | 93.83%    | 6.17%    |          |          |          |          |
| 2                          | Total Units           |            | 14,746    | 1,458    |          |          |          |          |
| 3                          | Gross Cost            | 1,186,245  | 1,113,045 | 73,200   |          |          |          |          |
| 4                          | Cost per Unit         |            | 75.48     | 50.21    |          |          |          |          |
| 5                          | Non-Medi-Cal Units    |            | 14,746    | 1,458    |          |          |          |          |
| 6                          | Non-Medi-Cal Costs    | 1,186,245  | 1,113,045 | 73,200   |          |          |          |          |



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
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County Code: 04

MAA

| Legal Entity: BUTTE COUNTY                    |                       | A          | B                | C                | D                | E                | F                | G                |
|---|-----------------------|------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity Number: 00004                    |                       | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 55 - Medi-Cal Administrative Activities |                       |            | 17               |                  |                  |                  |                  |                  |
| 1   | Allocation Percentage | 100.00%    | 100.00%          |                  |                  |                  |                  |                  |
| 2   | Total Units           |            | 12,410           |                  |                  |                  |                  |                  |
| 3   | Total Expenditures    | 5,425      | 5,425            |                  |                  |                  |                  |                  |
|   |                       |            |                  |                  |                  |                  |                  |                  |
| 4   | Cost per Unit         |            | 0.44             |                  |                  |                  |                  |                  |
|   |                       |            |                  |                  |                  |                  |                  |                  |
| 5   | Non-Medi-Cal Costs    | 714        |                  |                  |                  |                  |                  |                  |

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
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| Legal Entity: BUTTE COUNTY |                                     | A          | B                | C                | D                | E                | F                | G                |
|----------------------------|-------------------------------------|------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity Number: 00004 |                                     | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 60 - Support         |                                     |            |                  |                  |                  |                  |                  |                  |
|                            |                                     |            | 20               | 30               | 61               | 64               |                  |                  |
| 1                          | Allocation Percentage               | 100.00%    | 46.08%           | 0.01%            | 5.82%            | 48.09%           |                  |                  |
| 2                          | Total Units                         |            | 6,210            | 2                | 6,205            |                  |                  |                  |
| 3                          | Gross Cost                          | 1,039,788  | 479,110          | 154              | 60,524           | 500,000          |                  |                  |
| 4                          | Cost per Unit                       |            | 77.15            | 77.00            | 9.75             |                  |                  |                  |
| 5                          | Non-Medi-Cal Units (Same as Line 2) |            | 6,210            | 2                | 6,205            |                  |                  |                  |
| 6                          | Non-Medi-Cal Costs (Same as Line 3) | 1,039,788  | 479,110          | 154              | 60,524           | 500,000          |                  |                  |

## Fiscal Year 2002-2003

| Region        | Population    | Area                       | Population Density |
|---------------|---------------|----------------------------|--------------------|
| North America | 300,000,000   | 24,710,000 km <sup>2</sup> | 12.14              |
| Europe        | 720,000,000   | 10,180,000 km <sup>2</sup> | 70.73              |
| Asia          | 3,600,000,000 | 44,000,000 km <sup>2</sup> | 81.82              |
| Africa        | 600,000,000   | 30,370,000 km <sup>2</sup> | 19.75              |
| South America | 300,000,000   | 17,840,000 km <sup>2</sup> | 16.82              |
| Oceania       | 30,000,000    | 14,960,000 km <sup>2</sup> | 2.01               |

| County Code: 04                        |   |                     | REIMBURSEMENT TYPE                           |        |   |              | PC   | Costs                |         |                        | Costs   |                        |  |
|--|---|---------------------|--|--------|---|--------------|--|----------------------|---------|------------------------|---|------------------------|--|
| Legal Entity: BUTTE COUNTY             |   |                     | A  | B      | C | D            | E  | F                    | G       | H                      | I   | J                      | K                                      |
| Legal Entity Number: 00004             |   |                     | Mode 55<br>S.F.'s 01-09, 31-39, S.F.'s 21-29 |        |   | Total<br>MAA | Total<br>Inpatient<br>Mode 05-<br>Hospital | Mode 05-All<br>Other | Mode 10 | Mode 15<br>Program (1) | Total<br>Outpatient<br>Exclude<br>Program (2) | Mode 15<br>Program (2) | Total<br>Outpatient<br>(Col I + Col J) |
| 1                                      | Medi-Cal Costs                          | 07/01/02 - 09/30/02 |  |        |   |              |  | 344,156              | 39,965  | 3,175,957              | 3,560,077                                     | 13,451                 | 3,573,528                              |
| 1A                                     |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 983,302              | 268,775 | 10,045,755             | 11,297,832                                    | 48,381                 | 11,346,213                             |
| 2                                      | Medi-Cal SMA                            | 07/01/02 - 09/30/02 |  |        |   |              |  | 424,570              | 209,606 | 4,509,141              | 5,143,317                                     | 29,028                 | 5,172,345                              |
| 2A                                     |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 1,213,056            | 805,008 | 14,229,805             | 16,247,869                                    | 107,143                | 16,355,012                             |
| 3                                      | Medi-Cal P. C.                          | 07/01/02 - 09/30/02 |  |        |   |              |  | 410,216              | 95,789  | 3,483,842              | 3,989,848                                     |                        | 3,989,848                              |
| 3A                                     |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 1,172,045            | 628,533 | 11,019,617             | 12,820,195                                    |                        | 12,820,195                             |
| 4                                      | Medi-Cal N. R.                          | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 4A                                     |   | 10/01/02 - 06/30/03 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 5                                      | Medi-Cal Gross Reimbursement            | 07/01/02 - 09/30/02 |  |        |   |              |  | 344,156              | 39,965  | 3,175,957              | 3,560,077                                     | 13,451                 | 3,573,528                              |
| 5A                                     |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 983,302              | 268,775 | 10,045,755             | 11,297,832                                    | 48,381                 | 11,346,213                             |
| 6                                      | Medicare/Medi-Cal Crossover Cost        | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         | 23,606                 | 23,606  |                        | 23,606                                 |
| 6A                                     |   | 10/01/02 - 06/30/03 |  |        |   |              |  |                      |         | 117,262                | 117,262                                       |                        | 117,262                                |
| 7                                      | Medicare/Medi-Cal Crossover SMA         | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         | 31,158                 | 31,158  |                        | 31,158                                 |
| 7A                                     |   | 10/01/02 - 06/30/03 |  |        |   |              |  |                      |         | 153,724                | 153,724                                       |                        | 153,724                                |
| 8                                      | Medicare/Medi-Cal Crossover P. C.       | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         | 25,895                 | 25,895  |                        | 25,895                                 |
| 8A                                     |   | 10/01/02 - 06/30/03 |  |        |   |              |  |                      |         | 128,630                | 128,630                                       |                        | 128,630                                |
| 9                                      | Medicare/Medi-Cal Crossover N. R.       | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 9A                                     |   | 10/01/02 - 06/30/03 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 10                                     | Medicare/Medi-Cal Crossover Gross Reim. | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         | 23,606                 | 23,606  |                        | 23,606                                 |
| 10A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  |                      |         | 117,262                | 117,262                                       |                        | 117,262                                |
| 11                                     | Total SD/MC + Crossover Gross Reim.     | 07/01/02 - 09/30/02 |  |        |   |              |  | 344,156              | 39,965  | 3,199,563              | 3,583,684                                     | 13,451                 | 3,597,135                              |
| 11A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 983,302              | 268,775 | 10,163,017             | 11,415,094                                    | 48,381                 | 11,463,475                             |
| 12                                     | Enhanced SD/MC (Children) Cost          | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         | 28,525                 | 28,525  |                        | 28,525                                 |
| 12A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 1,921                |         | 51,626                 | 53,547  | 1,419                  | 54,966                                 |
| 13                                     | Enhanced SD/MC (Children) SMA           | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         | 40,889                 | 40,889  |                        | 40,889                                 |
| 13A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 2,369                |         | 74,179                 | 76,549  | 3,241                  | 79,789                                 |
| 14                                     | Enhanced SD/MC (Children) P. C.         | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         | 31,290                 | 31,290  |                        | 31,290                                 |
| 14A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 2,289                |         | 56,631                 | 58,920  |                        | 58,920                                 |
| 15                                     | Enhanced SD/MC (Children) N. R.         | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 15A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 16                                     | Enhanced SD/MC (Children) Gross Reim.   | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         | 28,525                 | 28,525  |                        | 28,525                                 |
| 16A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 1,921                |         | 51,626                 | 53,547  | 1,419                  | 54,966                                 |
| 17                                     | Enhanced SD/MC (Refugees) Cost          | 07/01/02 - 06/30/03 |  |        |   |              |  |                      |         | 3,432                  | 3,432   |                        | 3,432                                  |
| 18                                     | Enhanced SD/MC (Refugees) SMA           | 07/01/02 - 06/30/03 |  |        |   |              |  |                      |         | 4,870                  | 4,870   |                        | 4,870                                  |
| 19                                     | Enhanced SD/MC (Refugees) P. C.         | 07/01/02 - 06/30/03 |  |        |   |              |  |                      |         | 3,765                  | 3,765   |                        | 3,765                                  |
| 20                                     | Enhanced SD/MC (Refugees) N. R.         | 07/01/02 - 06/30/03 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 21                                     | Total Medi-Cal Gross Reimbursement      | 07/01/02 - 09/30/02 |  |        |   |              |  | 344,156              | 39,965  | 3,228,088              | 3,612,209                                     | 13,451                 | 3,625,660                              |
| 21A                                    | (Excludes Refugees)                     | 10/01/02 - 06/30/03 |  |        |   |              |  | 985,223              | 268,775 | 10,214,643             | 11,468,641                                    | 49,800                 | 11,518,441                             |
| 22                                     | Enhanced SD/MC (Refugees) Gross Reim.   | 07/01/02 - 06/30/03 |  |        |   |              |  |                      |         | 3,432                  | 3,432   |                        | 3,432                                  |
| 23                                     | Healthy Families Cost                   | 07/01/02 - 09/30/02 |  |        |   |              |  | 384                  | 545     | 60,192                 | 61,121  | 92                     | 61,213                                 |
| 23A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 1,152                | 10,874  | 257,453                | 269,479                                       | 187                    | 269,666                                |
| 24                                     | Healthy Families SMA                    | 07/01/02 - 09/30/02 |  |        |   |              |  | 474                  | 3,019   | 86,899                 | 90,392  | 210                    | 90,602                                 |
| 24A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 1,422                | 28,859  | 370,602                | 400,883                                       | 426                    | 401,309                                |
| 25                                     | Healthy Families P. C.                  | 07/01/02 - 09/30/02 |  |        |   |              |  | 458                  | 1,310   | 66,027                 | 67,795  |                        | 67,795                                 |
| 25A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 1,373                | 25,332  | 282,411                | 309,117                                       |                        | 309,117                                |
| 26                                     | Healthy Families N. R.                  | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 26A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 27                                     | Healthy Families Gross Reim.            | 07/01/02 - 09/30/02 |  |        |   |              |  | 384                  | 545     | 60,192                 | 61,121  | 92                     | 61,213                                 |
| 27A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 1,152                | 10,874  | 257,453                | 269,479                                       | 187                    | 269,666                                |
| Less: Patient and Other Payor Revenues |   |                     |  |        |   |              |  |                      |         |                        |   |                        |  |
| 28                                     | SD/MC + Crossover Revenues              | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         | 17,383                 | 17,383  |                        | 17,383                                 |
| 28A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 1,015                | 6,661   | 44,324                 | 52,000  |                        | 52,000                                 |
| 29                                     | Enhanced SD/MC (Children) Revenues      |                     |  |        |   |              |  |                      |         |                        |   |                        |  |
| 30                                     | Enhanced SD/MC (Refugees) Revenues      |                     |  |        |   |              |  |                      |         |                        |   |                        |  |
| 31                                     | Healthy Families Revenues               |                     |  |        |   |              |  |                      |         |                        |   |                        |  |
| 32                                     | Total Expenditures from MAA (Mode 55)   |                     |  | 5,425  |   |              | 5,425                                      |                      |         |                        |   |                        |  |
| 33                                     | Medi-Cal Eligibility Factor (Average)   |                     |  | 86.84% |   |              |  |                      |         |                        |   |                        |  |
| 34                                     | Revenue - MAA                           |                     |  |        |   |              |  |                      |         |                        |   |                        |  |
| 35                                     | Net Due - SD/MC for Direct Services     | 07/01/02 - 09/30/02 |  | 4,711  |   |              | 4,711                                      | 344,156              | 39,965  | 3,210,705              | 3,594,826                                     | 13,451                 | 3,608,277                              |
| 35A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 984,208              | 262,114 | 10,170,319             | 11,416,641                                    | 49,800                 | 11,466,441                             |
| 36                                     | Net Due - Enhanced SD/MC (Refugees)     |                     |  |        |   |              |  |                      |         | 3,432                  | 3,432   |                        | 3,432                                  |
| 37                                     | Net Due - Healthy Families              | 07/01/02 - 09/30/02 |  |        |   |              |  | 384                  | 545     | 60,192                 | 61,121  | 92                     | 61,213                                 |
| 37A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  | 1,152                | 10,874  | 257,453                | 269,479                                       | 187                    | 269,666                                |
| Amount Negotiated Rates Exceed Costs   |   |                     |  |        |   |              |  |                      |         |                        |   |                        |  |
| 38                                     | SD/MC (Includes Children)               | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 38A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 39                                     | Enhanced SD/MC (Refugees)               |                     |  |        |   |              |  |                      |         |                        |   |                        |  |
| 40                                     | Healthy Families                        | 07/01/02 - 09/30/02 |  |        |   |              |  |                      |         |                        |   |                        |  |
| 40A                                    |   | 10/01/02 - 06/30/03 |  |        |   |              |  |                      |         |                        |   |                        |  |

